



*Michigan Department of*  
**TREASURY**

**Engagement. Service. Improvement.**

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***Flow-Through Entity Tax: Extension Payments***

**Michigan Treasury Online (MTO) Learning Series**

**Rev. March 2023**

# The Language of Flow-Through Entity Tax

## ► flow-through entity

- business structure that is taxed federally as an S corporation, a general partnership, a limited partnership, a limited liability partnership, or a limited liability company.
- **never abbreviated FTE.**

## ► Michigan flow-through entity tax/ Michigan FTE tax

- Treasury business tax obligation for a flow-through entity that has elected to pay tax on certain income at the individual income tax rate that would otherwise be collected from the entity's members.

## ► Michigan flow-through entity tax credit/ Michigan FTE tax credit


- a refundable tax credit that members of an electing flow-through entity are eligible to receive when:
  - they comply with reporting or return filing requirements, *and*
  - if the flow-through entity has elected to and paid the Michigan FTE tax.

# FTE Tax: Filing & Payment Overview

- ▶ MTO only.
- ▶ Election payment:
  - The only way to enroll in the FTE tax; irrevocable for 3 years.
  - Due on or before the 15th day of the third month within the tax year.
  - Can be any dollar amount, applies to the tax year's liability.
- ▶ Quarterly Estimated Payments:
  - Required if flow-through entity reasonably expects annual tax liability to exceed \$800.
  - *Calendar year filers*: must be paid in equal installments on or before April 15<sup>th</sup>, June 15<sup>th</sup>, September 15<sup>th</sup>, and January 15<sup>th</sup>.
  - *Fiscal year filers*: must be paid in equal installments on dates that correspond to calendar year filer due dates.
- ▶ Annual return due April 18<sup>th</sup>.
- ▶ Tax liability must be paid on or before the annual return due date.

# FTE Tax: Extension Payments

- ▶ A request that is approved or denied by Treasury.
- ▶ Purpose:
  - indicate a potential change in tax liability that cannot yet be accounted for on the annual return.
  - estimate and cover the flow-through entity's yearly tax liability.
  - **An extension payment does not provide additional time to pay tax due**, rather, it allows up to 6 months for the annual return to be completed and filed.
- ▶ Must be paid on or before the due date of the annual return.
- ▶ If claiming a refund, an extension payment/request is generally not necessary. Refunds may be claimed at any time between filing and 4 years from the due date of the tax return.



# **FTE Tax: Extension Payments**

**12 EASY STEPS**

# Step 1

## Log in to MTO

- ▶ Visit the MTO log in page at [mto.treasury.michigan.gov](https://mto.treasury.michigan.gov).
- ▶ If you are new to MTO or do not have a personal user profile, view the [Create Your User Profile](#) tutorial.
- ▶ Under *Existing MTO User*, enter your personal Username and Password.
- ▶ Then, click **Log In**.

## Michigan Treasury Online

Welcome to Michigan Treasury Online (MTO)! MTO is the Michigan Department of Treasury's web portal to many business taxes. Treasury is committed to protecting sensitive taxpayer information while providing accessible and exceptional web services. File, pay and manage your tax accounts online - anytime, anywhere. **Flexible. Free. Secure.**

**WARNING!** This system contains U.S. government information. By accessing and using this computer system, you are consenting to system monitoring for law enforcement and other purposes. Unauthorized use of, or access to, this computer system may subject you to state and federal criminal prosecution and penalties as well as civil penalties.

### Log In (Existing MTO User)

\* Required

\* Username

[Forgot Username?](#)

doej1234

\* Password

[Forgot Password?](#)

\*\*\*\*\*

LOG IN

Powered By  MILogin

### Create My User Profile (New To MTO)

Sign up to file, pay and manage your business tax account online.

CREATE MY USER PROFILE

### Help Center

Visit the [Help Center](#) for MTO tutorials, FAQs, MTO services, compatibility requirements and more!

# Step 2

Arrive at the *MTO Homepage*;  
access the *Flow-Through  
Entity (FTE) Tax* portal.

- ▶ The *MTO Homepage* is where an MTO user decides how to interact with Treasury.
- ▶ Click **Flow-Through Entity (FTE) Tax** under the *Tax Services* section.

## Michigan Treasury Online

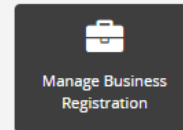
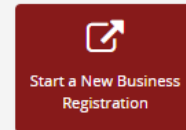


### Hello, Jane!

Welcome to the Michigan Treasury Online (MTO) homepage where you can interact with the Michigan Department of Treasury on behalf of Michigan registered businesses.

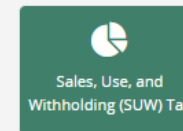
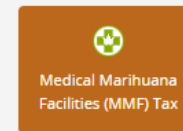
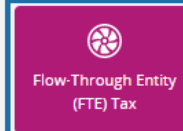
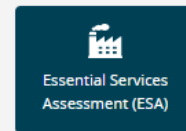
#### Registration Services

Click a tile below to access role specific actions for your business.



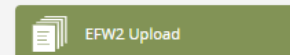
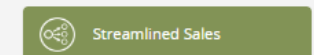
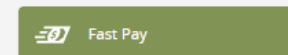
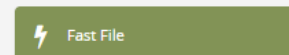
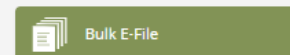
#### Tax Services

Click a tile below to access role specific actions for your business.



#### Guest Services

Guest Services portals provide an alternative means for submitting information. Therefore, **privileged account information is restricted**. **Fast Pay** allows you to make payments to Treasury for **Sales and Use, and Withholding Taxes, Corporate Income Tax, Marihuana Excise Tax, Michigan Business Tax, Flow-Through Entity Tax, and Partnership Audit Adjustment Tax**.





# Step 3

Arrive at the *FTE Dashboard*; select a business account from the *Your Businesses* section.

- ▶ The *FTE Dashboard* lists all the Treasury business tax accounts that you are connected to for Flow-Through Entity (FTE) Tax purposes.
- ▶ If the business you need is not listed in the *Your Businesses* section, view the [Connect to a Business](#) tutorial.
- ▶ Click the **name of the business**.

The screenshot shows the Michigan Treasury Online FTE Dashboard. At the top is a teal header with the text "Michigan Treasury Online" and a home icon. Below the header is the "FTE Dashboard" section, which includes a welcome message and a link to the "MTO Business Website". The "Your Businesses" section is highlighted with a red border and contains a search bar and a list of business accounts. One account, "Phantom of the Treasu...", is highlighted with a red box. The account details show "Account Number" and "Access Rights FTE". A red box also highlights the "Create a New Relationship" button.

## Michigan Treasury Online

### FTE Dashboard

Welcome to the FTE Dashboard. Create a relationship between your user profile and a business registered for FTE taxes in order to access full MTO functionality and privileged FTE tax information. Once the relationship is established, click the business' name to continue. For information on the FTE taxes and MTO navigation instructions, visit the [MTO Business Website](#).

#### Your Businesses

Search

Create a New Relationship

Phantom of the Treasu...

Account Number

Access Rights FTE



# Step 4

Arrive at *FTE Summary* page;  
go to the *File/Pay/Amend a  
Tax Return* page.

- ▶ The *FTE Summary* page provides high-level details about this business' FTE tax filings and payments.
- ▶ *FTE Actions* list all the ways you can interact with Treasury on behalf of this business for FTE taxes.
- ▶ Under *File & Pay Options* select **File/Pay/Amend a Tax Return**.

The screenshot shows the Michigan Treasury Online interface. At the top is a teal header with the text "Michigan Treasury Online". Below the header is a dark teal navigation bar containing a home icon, a menu icon, and a user profile box for "Phantom of the Treasury" with a close button. The main content area is white and titled "Phantom of the Treasury". It is divided into three sections: "FTE Summary", "FTE Actions", and "Other Access Rights". The "FTE Summary" section contains a table with four items: "Next Return Filing Due Date" (with a date), "Last FTE Payment" (with a date), "Last Return Filed" (with a date), and "Saved Returns" (with a date). The "FTE Actions" section on the right has a purple header "File & Pay Options" with a dropdown arrow. Below it is a button "File/Pay/Amend a Tax Return" which is highlighted with a blue border and a mouse cursor. Below that is a link "View and Print Filed Returns". Further down are two more purple buttons: "Other Payment Options" and "Correspondence". The "Other Access Rights" section at the bottom contains three buttons: "Manage Business Registration" (dark grey), "Sales, Use and Withholding Tax" (green), and "Marihuana Retailer Excise Tax" (purple).

**Michigan Treasury Online**

Phantom of the Treasury

### Phantom of the Treasury

#### FTE Summary

Next Return Filing Due Date	Last FTE Payment
12/31/2023	12/31/2023
Last Return Filed	Saved Returns
12/31/2023	12/31/2023

#### FTE Actions

- File & Pay Options
  - File/Pay/Amend a Tax Return**
  - View and Print Filed Returns
- Other Payment Options
- Correspondence

#### Other Access Rights

- Manage Business Registration
- Sales, Use and Withholding Tax
- Marihuana Retailer Excise Tax

# Step 5

## The *File/Amend and Pay a Tax Return* page.

- ▶ On the *File/Amend and Pay a Tax Return* page, you can file or amend an annual tax return and make a corresponding payment.
- ▶ Under the *Returns and Amendments* section, find the appropriate Tax Year and click **Extension**.

## Michigan Treasury Online



Phantom of the Treasury



### File/Amend and Pay a Tax Return

Displayed are the required Flow-Through Entity returns for this business. You have the ability to file or amend each tax period and make a corresponding payment. The first return filed for the business account is an original return. To correct previously reported figures, you must amend.

Except for tax year 2021, the current tax year FTE annual return will be published each December.

#### Returns and Amendments

Tax Year

Status	Period ▾	Due Date	Actions
			<a href="#">FILE</a> <a href="#">EXTENSION</a>

#### FTE Actions

▼ File & Pay Options

[File/Pay/Amend a Tax Return](#)

[View and Print Filed Returns](#)

▶ Other Payment Options

▶ Correspondence

# Step 6

## Continue with the return extension request?

- ▶ Click **Cancel** to return to this business' tax return filings page. Clicking cancel will stop the extension request.
- ▶ Click **Continue** to submit the extension request.

### File Extension

You are requesting an extension for tax year **2024**. If approved, this is an extension for filling but does not change the payment due date. Do you want to continue with the return extension request?

CANCEL



CONTINUE

# Step 7

## Extension Request Status.

- ▶ You will receive a message indicating if your extension request is approved or denied.
- ▶ If approved, click **Pay** to proceed with making an extension payment.
- ▶ For supplemental assistance, please refer to the [Flow-Through Entity Payments](#) instructions.
- ▶ Click **Cancel** to return to the business' tax return filings page.

## Extension Request Status

Thank you for your submission, the extension request is approved. The due date is extended to the last day of the sixth month beyond the original due date.

If you want to continue with the payment, please click the "PAY" button and proceed.

CANCEL 

**PAY**

# Step 8

## Identify extension payment amounts.

- ▶ For the FTE Tax Type, enter the payment the Tax Amount field. If accrued penalty and interest amounts do not apply, leave those fields blank.
- ▶ Click **Pay** to begin scheduling the payment.
- ▶ Click **Cancel** to leave the payment process and return to this business' tax return filings page.

### Your Payment

Enter your payment amounts in the Tax Amount field for FTE tax below. Click the "PAY" button to initiate the payment.

Tax Type	Tax Amount (\$)	Penalty Amount (\$)	Interest Amount (\$)
FTE Tax	<input type="text"/>	<input type="text"/>	<input type="text"/>
			Total : <input type="text"/>

CANCEL 

PAY

# Step 9

## Transfer to the MTO Payment System.

### Leaving Michigan Treasury Online

#### Warning

Click "CONTINUE" within 1 minute to be transferred to Treasury's payment system, powered by J.P. Morgan Chase. This is a secure transfer of your information.

If you click "CANCEL" or fail to click continue within 1 minute, your payment will time out and you will need to manually re-enter your payment request.

CANCEL



CONTINUE



### Michigan Treasury Online Secure Payments

Powered by J.P. Morgan Chase

[Privacy](#) [Customer Service](#) [Exit](#)

Make Payment

Manage Accounts

Pending Payments

Payment History

CHASE

#### Make a Payment - Business Taxes

**Bold fields with \* are required.**

To ensure proper payment, please verify the payment information below, before clicking Continue.

This payment may take up to two business days to show on your Business Tax account at the State of Michigan and may take up to three business days to appear on your bank or credit card statement.

If you are paying by eCheck the payment date must be at least the next business day.

#### PAYMENT DETAILS

Payment Amount\*:

Payment Date\*:

#### PAYMENT METHOD

- ▶ After clicking **Pay** on the payment form, click **Continue** on the *Leaving Michigan Treasury Online* pop-up window within 1 minute. This action provides your consent to be securely transferred and automatically logged in to the MTO Payment System, Payconnexion, which is hosted by JPMorgan Chase.
- ▶ The MTO Payment System will open in a new web browser window or tab.
- ▶ Your *Total Payment* from the payment form appears in the *Payment Amount* field on Payconnexion.
- ▶ Choose your *Payment Date*. **The earliest payment date is the next business day as long as the payment is initiated on a business day before 8:00 p.m. eastern time.**



# Step 10

## Choose your payment date and enter financial information.

- ▶ Select a *Payment Date*.
- ▶ Identify your *Payment Method*.
  - eCheck is free of charge.
  - Debit and credit card transactions incur fees that will be added to your total.
  - You can save payment information to use for future payments made by you for this business tax account.
  - You can provide new or updated payment information at any time.
- ▶ Input your checking account or card information as prompted by PayConnexion.
- ▶ Click **Continue** to finalize the payment.

### Michigan Treasury Online Secure Payments

Powered by J.P. Morgan Chase

[Privacy](#) [Customer Service](#) [Exit](#)

Make Payment

Manage Accounts

Pending Payments

Payment History

CHASE

#### Make a Payment - Business Taxes

Bold fields with \* are required.

To ensure proper payment, please verify the payment information below, before clicking Continue.

This payment may take up to two business days to show on your Business Tax account at the State of Michigan and may take up to three business days to appear on your bank or credit card statement.

If you are paying by eCheck the payment date must be at least the next business day.

#### PAYMENT DETAILS

Payment Amount\*:

Payment Date\*:

#### PAYMENT METHOD

New Account\*:

☒ eCheck

☐ Credit/Debit Card

VISA

MasterCard

DISCOVER

#### ECHECK ACCOUNT INFORMATION

Bank Routing Number\*:

Bank Account Number\*:

Re-enter Bank Account Number\*:

Bank Account Type\*:

☐ Checking ☐ Savings

Bank Account Category\*:

☐ Consumer ☐ Business

Save this account?:

☐ Yes ☒ No

Bank Account Nickname:

Credit and debit card payments will be charged a convenience fee (2.75% of the total payment for credit cards and a flat fee of \$5.95 for debit cards). The fee will be displayed on the payment verification screen. You will have the opportunity to cancel this payment before the fee is charged. The fee will appear as a separate transaction on your card statement and is paid directly to the payment processing vendor.

Continue

Cancel

# Step 11

## Final review; accept the Terms and Conditions.

- ▶ Verify *Your Payment Detail* and *Your Account Detail*.
- ▶ Enter your email address.
- ▶ Read and accept the *Terms and Conditions* by selecting the box at the bottom of the screen.
- ▶ Click **Confirm** to submit the payment.

Make Payment

Manage Accounts

Pending Payments

Payment History

CHASE

Verify Payment - Business Taxes

Bold fields with \* are required.

Be sure to review all payment and account details below carefully before selecting confirm. Same day debit/credit card payments cannot be cancelled once confirmed.

Please verify your payment information. Then, choose **Confirm**.

Your Payment Detail

Payment Amount:

Scheduled Payment Date:

Amount Due:

Your Account Detail

Bank Routing Number:

Bank Account Number:

Bank Account Type:

Bank Account Category:

E-mail Address\*:

Send me an email confirmation: ☒

Terms And Conditions

PLEASE READ AND APPROVE THE FOLLOWING AUTHORIZATION

By clicking "I Accept", I authorize Michigan Department of Treasury to electronically debit my account for the amount(s) above. This authorization is valid for this transaction only.

If a payment is returned as unpaid, I understand Michigan Department of Treasury may charge a return item fee, up to the maximum amount allowed by law.

In the event your payment cannot be processed, please verify with your financial institution that your account is in good standing or use a different or new payment method.

PLEASE PRINT A COPY OF THIS AUTHORIZATION FOR YOUR RECORDS

I Accept\*: ☒

Confirm

Cancel

# Step 12

## Payment confirmation.

- ▶ After scheduling the payment, you will receive a confirmation number which:
  - includes alpha and numeric characters.
  - is displayed immediately and available for print.
  - is sent to the email address associated with your MTO user profile.
- ▶ Return to MTO by closing the Payconnexion web browser tab or window.

Manage Accounts

Pending Payments

Payment History

CHASE

Payment Confirmation - Business Taxes

Thank you for your payment. Please allow two business days for your payment to be credited to your Business Tax account.  
To return to MTO simply close this window.

Please keep a record of your Confirmation Number, or [print](#) this page for your records.

Confirmation Number:

Confirmation Date (ET):

Your Payment Detail

Payment Amount:

Scheduled Payment Date:

Amount Due:

Your Account Detail

Bank Routing Number:

Bank Account Number:

Bank Account Type:

Bank Account Category:

E-mail Address\*:

Please keep a record of your Confirmation Number, or [print](#) this page for your records.

Continue to Main Menu




## **Disclaimer**

This is a production of the Michigan Department of Treasury.

The information provided in this tutorial is for illustrative and navigational purposes only. The content does not carry the weight of law, bulletins, or rulings. The topics covered and guidance supplied is subject to change.

Please contact us with any questions or feedback at [TreasuryOutreach@michigan.gov](mailto:TreasuryOutreach@michigan.gov).

# MTO Learning Series

 Taxes

Individual Income Tax ▾ Business Taxes ▾ City Tax ▾ Collections/Audits/Appeals ▾ Property Tax ▾ Reports and Legal


## MTO Resources and Help

[Home](#) > [Business Taxes](#) > [Michigan Treasury Online](#) > [MTO Resources and Help](#)

### Michigan Treasury Online Resources and Guides

Locate the tutorial you need in the list below. To open it, click the Video or PDF links based on your viewing preference.


#### Access MTO



MTO Resources and Help  
Create Your MTO User Profile

Create Your MTO User Profile


PDF >



MTO Resources and Help  
Log in and Homepage

Log in and Homepage


PDF >



MTO Resources and Help  
Register Your Business with Treasury

Register Your Business with Treasury


PDF >



MTO Resources and Help  
Connect to a Business

Connect to a Business


PDF >



MTO Resources and Help  
Log out of MTO

Log out of MTO

PDF >




MTO Resources and Help  
Reset Your Password

Reset Your Password

PDF >


#### SUW Tax Service



MTO Resources and Help  
File and Pay a Monthly or Quarterly Tax Return

File and Pay a Monthly or Quarterly Tax Return


PDF >



MTO Resources and Help  
Change Tax Information You See on MTO

Change Tax Information You See on MTO

PDF >



MTO Resources and Help  
Letters and Licenses

Letters and Licenses

PDF >

Correct a Monthly or Quarterly Tax Return

PDF >

Upload Income Statements

PDF >





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